

# FACT SHEET FOR SPEC PARTNERS

## *Understanding the Review Process*



March 2008

### Key Messages

- SPEC and their partners are committed to providing VITA/TCE customers with top-quality service to help them understand and meet their tax filing needs.
- Site, Return, and Shopping Reviews are effective ways to measure how well the processes, tools, training and resource materials are working for VITA/TCE Volunteers and Site Coordinators.
- Together we are perfecting this critical volunteer program which is so important in delivering fairness and integrity in the administration of tax law to all taxpayers.
- 2008 Review Schedule:
  - Site – 1,150 of the total sites open in 2008 (350 SOI; 800 Criteria Based).
  - Return – 3,450 out of an estimated 2.7 million returns prepared.
  - Shopping – 136 visits nationwide by SPEC and TIGTA.

### What is the Review Process?

SPEC and their Partners use **SITE, RETURN** and **SHOPPING** Reviews to gauge the effectiveness of the processes, tools, training and resource materials used in the VITA/TCE programs. These reviews allow SPEC and their partners to impact the shared mission and goal of providing top-quality service and accurate return preparation at volunteer sites. This document explains each type of review and outlines the 2008 Review Plan.

### What are Site Reviews?

- Site Reviews are conducted in conjunction with Return Reviews or Shopping Reviews.
- Site Reviews are used to gauge the **procedural and operational** strength of volunteer sites.
- Using the nine Quality Site Requirements as a template, a SPEC Relationship Manager (RM) and the local Site Coordinator go over a series of questions listed on *Form 6729, Site Review Sheet* to determine if the quality processes are being followed.
- Data gathered during these visits, is collected into a national database which is analyzed by work groups and task force teams to find improvement opportunities.
- SPEC will conduct reviews at 1,150 sites which is approximately 10 percent of the total sites that are open.
- Partners are encouraged to use Form 6729 to conduct their own independent reviews to gain valuable information and insight about their sites' operation.

### What are Return Reviews?

- Return reviews are **unannounced and focus on tax law** and return accuracy. As an integral part of a Site Review, the SPEC Relationship Manager reviews three returns prepared at the site, on the same day as the Site Review.
- Returns are randomly selected from those which have gone through the site's preparation and quality review process but have not yet been signed by the customer.

- Using *Form 6729C, Return Review Sheet*, the Relationship Manager reviews the prepared return for accuracy by using the completed intake and interview sheet, the customer's supporting documentation (W-2, 1099, receipts, etc.) and the completed quality review sheet.
- Accurate returns are given to the local Site Coordinator for completion and signing with the taxpayer.
- If an error is identified, the return is given back to the Site Coordinator and/or the preparer for correction.
- SPEC will conduct approximately 3,450 return reviews out of an estimated 2.7 million returns.

### **What are Shopping Reviews?**

- Shopping Reviews are intended to **gauge the quality of return preparation services** provided to taxpayers filing returns using the VITA/TCE programs.
- Shopping Reviews are conducted by SPEC and by the Treasury Inspector General for Tax Administration (TIGTA) during the filing season.
- In 2008, SPEC plans to conduct shopping reviews at approximately 100 volunteer sites.
- TIGTA plans to conduct shopping reviews at 36 sites.
- Shoppers will present themselves as a taxpayer requesting help, and will have one of the two pre-defined scenarios with a designated outcome.
- After the return preparation (including quality review) is completed, the shopper will reveal themselves and the SPEC Relationship Manager will delete the "shopping" return from the system.
- At the conclusion of the Shopping Review, the SPEC Relationship Manager will conduct a Site Review (using Form 6729) with the Site Coordinator and then discuss the results of both reviews.
- The TIGTA Shopping Review will be exactly the same except results of the review will be shared after the return information has been confirmed by a second-level TIGTA review.

All of these various reviews contribute to finding the improvement opportunities in the VITA/TCE programs. Working together, we can continue to deliver the quality service and accurate return preparation our mutual customers have come to expect from VITA/TCE.